

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Rossville Con School District (1180)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$3,010,636	\$2,881,331	\$2,805,124	\$2,763,649	-2.1%	-1.5%
Group Health Insurance	222	\$648,996	\$687,364	\$499,974	\$353,672	-14.1%	-29.3%
Non - Certified Salaries	120	\$172,980	\$250,217	\$217,966	\$287,648	13.6%	32.0%
Social Security Certified	212	\$249,289	\$240,502	\$227,210	\$226,262	-2.4%	-0.4%
Teacher Retirement Fund, After 7-1-95	216	\$199,867	\$190,914	\$204,350	\$220,007	2.4%	7.7%
Transfer Tuition to Other School Corps Within State	561	\$108,416	\$141,182	\$123,091	\$141,324	6.9%	14.8%
Operational Supplies	611	\$58,135	\$50,394	\$77,302	\$86,515	10.4%	11.9%
Computer Hardware	741	\$120,556	\$100,479	\$13,514	\$83,827	-8.7%	520.3%
Pupil Services	313	\$74,040	\$39,990	\$72,705	\$55,988	-6.7%	-23.0%
Social Security Noncertified	211	\$54,517	\$56,240	\$58,516	\$46,849	-3.7%	-19.9%
Textbooks	630	\$100,302	\$96,400	\$105,837	\$45,793	-17.8%	-56.7%
Nonlicensed Employees	136	\$51,026	\$48,208	\$45,988	\$42,705	-4.4%	-7.1%
Other Employee Benefits	241 - 290	\$0	\$2,131	\$2,328	\$42,053	NA	1706.7%
Public Employees Retirement Fund	214	\$34,406	\$44,317	\$52,310	\$41,844	5.0%	-20.0%
Teacher Retirement Fund, Prior to 7-1-95	215	\$46,685	\$45,271	\$38,077	\$32,005	-9.0%	-15.9%
Equipment	730	\$13,329	\$17,294	\$10,970	\$15,126	3.2%	37.9%
Professional Development	748	\$200	\$45,987	\$8,618	\$13,839	188.4%	60.6%
Content	747	\$21,709	\$111,643	\$15,110	\$13,500	-11.2%	-10.7%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$0	\$0	\$17,013	\$8,930	NA	-47.5%
Library Books	640	\$11,617	\$6,737	\$8,119	\$8,727	-6.9%	7.5%
Group Life Insurance	221	\$6,548	\$6,705	\$7,351	\$6,973	1.6%	-5.1%
Repairs and Maintenance Services	430	\$12,620	\$2,890	\$10,710	\$6,915	-14.0%	-35.4%
Travel	580	\$11,975	\$10,103	\$6,669	\$5,940	-16.1%	-10.9%
Licensed Employees	135	\$341	\$3,445	\$6,143	\$5,103	96.7%	-16.9%
Group Accident Insurance	223	\$0	\$0	\$0	\$4,311	NA	NA
Other Supplies and Materials	615, 660 - 689	\$494	\$1,268	\$1,680	\$2,109	43.7%	25.5%
Printing and Binding	550	\$1,743	\$861	\$1,319	\$1,550	-2.9%	17.5%
Periodicals	650	\$2,376	\$1,220	\$1,960	\$1,177	-16.1%	-39.9%
Other Professional and Technical Services	319	\$63	\$0	\$5,831	\$860	92.2%	-85.3%
Instructional Programs Improvement Services	312	\$90	\$0	\$0	\$0	-100.0%	NA
Miscellaneous Objects	876 - 899	\$1,000	\$0	\$0	\$0	-100.0%	NA
Other Purchased Services	593	\$3,626	\$420	\$0	\$0	-100.0%	NA
Student Academic Achievement Total		\$5,017,583	\$5,083,512	\$4,645,785	\$4,565,202	-2.3%	-1.7%
Student Instructional Support							
Certified Salaries	110	\$410,528	\$414,068	\$382,514	\$395,947	-0.9%	3.5%
Non - Certified Salaries	120	\$136,727	\$148,930	\$150,826	\$156,305	3.4%	3.6%
Group Health Insurance	222	\$0	\$0	\$0	\$53,525	NA	NA

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						Compound Annual Growth	Percent Change 2014 to 2015
Other Supplies and Materials	615, 660 - 689	\$13,077	\$11,741	\$5,556	\$7,964	-11.7%	43.3%
Other Employee Benefits	241 - 290	\$0	\$0	\$0	\$6,638	NA	NA
Operational Supplies	611	\$2,165	\$2,364	\$2,549	\$5,288	25.0%	107.4%
Dues and Fees	810	\$4,462	\$3,940	\$4,428	\$3,894	-3.3%	-12.1%
Public Employees Retirement Fund	214	\$0	\$0	\$0	\$3,073	NA	NA
Teacher Retirement Fund, After 7-1-95	216	\$0	\$0	\$0	\$2,879	NA	NA
Social Security Certified	212	\$0	\$0	\$0	\$2,670	NA	NA
Overtime Salaries	140	\$2,367	\$1,118	\$0	\$2,204	-1.8%	NA
Social Security Noncertified	211	\$0	\$0	\$0	\$1,812	NA	NA
Travel	580	\$1,851	\$439	\$0	\$820	-18.4%	NA
Group Accident Insurance	223	\$0	\$0	\$0	\$633	NA	NA
Group Life Insurance	221	\$0	\$0	\$0	\$504	NA	NA
Student Instructional Support Total		\$571,177	\$582,601	\$545,872	\$644,155	3.1%	18.0%
Overhead and Operational							
Non - Certified Salaries	120	\$661,546	\$664,806	\$644,993	\$670,197	0.3%	3.9%
Heating and Cooling for Buildings - Electricity	621	\$196,266	\$234,743	\$232,656	\$255,123	6.8%	9.7%
Food Purchases	614	\$236,304	\$252,974	\$190,859	\$180,094	-6.6%	-5.6%
Operational Supplies	611	\$258,589	\$149,117	\$143,656	\$173,787	-9.5%	21.0%
Repairs and Maintenance Services	430	\$110,280	\$117,817	\$149,284	\$152,360	8.4%	2.1%
Certified Salaries	110	\$107,187	\$114,652	\$138,210	\$141,014	7.1%	2.0%
Vehicles	731	\$87,689	\$80,741	\$0	\$105,265	4.7%	NA
Group Health Insurance	222	\$146,417	\$150,291	\$117,873	\$96,061	-10.0%	-18.5%
Insurance	520	\$63,117	\$69,284	\$71,193	\$75,425	4.6%	5.9%
Other Employee Benefits	241 - 290	\$122,923	\$121,402	\$114,163	\$67,186	-14.0%	-41.1%
Equipment	730	\$28,780	\$3,445	\$1,619	\$66,254	23.2%	3992.5%
Gasoline and Lubricants	613	\$79,874	\$72,498	\$69,433	\$55,208	-8.8%	-20.5%
Social Security Noncertified	211	\$30,742	\$30,567	\$29,427	\$38,421	5.7%	30.6%
Other Professional and Technical Services	319	\$10,084	\$11,313	\$5,229	\$36,734	38.2%	602.5%
Water and Sewage	411	\$27,662	\$31,577	\$37,857	\$26,962	-0.6%	-28.8%
Public Employees Retirement Fund	214	\$5,345	\$6,360	\$9,042	\$25,016	47.1%	176.7%
Workers Compensation Insurance	225	\$26,722	\$27,909	\$25,410	\$22,176	-4.6%	-12.7%
Other Supplies and Materials	615, 660 - 689	\$27,442	\$19,465	\$27,038	\$18,903	-8.9%	-30.1%
Teacher Retirement Fund, After 7-1-95	216	\$10,568	\$10,910	\$10,935	\$10,954	0.9%	0.2%
Cleaning Services	420	\$0	\$0	\$0	\$10,650	NA	NA
Board Member Compensation	115	\$10,000	\$10,000	\$10,000	\$10,000	0.0%	0.0%
Telephone	531	\$9,051	\$10,282	\$9,344	\$9,788	2.0%	4.7%
Travel	580	\$5,497	\$2,446	\$4,103	\$8,699	12.2%	112.0%
Dues and Fees	810	\$5,438	\$6,568	\$4,721	\$7,799	9.4%	65.2%

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						Compound Annual Growth	Percent Change 2014 to 2015
Social Security Certified	212	\$7,466	\$7,697	\$7,720	\$7,436	-0.1%	-3.7%
Group Accident Insurance	223	\$12,210	\$12,008	\$10,957	\$6,177	-15.7%	-43.6%
Removal of Refuse and Garbage	412	\$5,450	\$4,880	\$4,944	\$5,355	-0.4%	8.3%
Postage and Postage Machine Rental	532	\$7,186	\$5,444	\$4,951	\$4,741	-9.9%	-4.3%
Other Purchased Property Services	490 - 499	\$3,394	\$1,723	\$1,878	\$4,527	7.5%	141.0%
Tires and Repairs	612	\$2,768	\$8,184	\$6,250	\$3,651	7.2%	-41.6%
Overtime Salaries	140	\$0	\$0	\$0	\$2,987	NA	NA
Advertising	540	\$3,716	\$4,115	\$3,976	\$2,986	-5.3%	-24.9%
Group Life Insurance	221	\$1,562	\$1,539	\$1,757	\$2,216	9.1%	26.1%
Official Bond Premiums	525	\$759	\$750	\$750	\$1,257	13.4%	67.6%
Board of Education Services	318	\$4,937	\$2,468	\$4,454	\$1,085	-31.5%	-75.6%
Printing and Binding	550	\$0	\$1,846	\$765	\$990	NA	29.4%
Rentals	440	\$840	\$726	\$556	\$684	-5.0%	23.0%
Miscellaneous Objects	876 - 899	\$9,461	\$2,098	\$4,684	\$657	-48.7%	-86.0%
Teacher Retirement Fund, Prior to 7-1-95	215	\$5	\$4	\$8	\$6	0.9%	-31.0%
Other Public or Private Utility Services	419	\$15,495	\$1,103	\$0	\$0	-100.0%	NA
Connectivity	744	\$13,296	\$4,514	\$0	\$0	-100.0%	NA
Unemployment Insurance	230	\$0	\$275	\$122	\$0	NA	-100.0%
Overhead and Operational Total		\$2,356,070	\$2,258,539	\$2,100,820	\$2,308,831	-0.5%	9.9%
Non Operational							
Construction Services	450	\$947,664	\$677,628	\$2,112,551	\$1,119,256	4.2%	-47.0%
Other Supplies and Materials	615. 660 - 689	\$127,416	\$239,244	\$421,157	\$255,342	19.0%	-39.4%
Equipment	730	\$234,785	\$34,672	\$58,518	\$83,686	-22.7%	43.0%
Non - Certified Salaries	120	\$42,504	\$54,478	\$55,067	\$48,300	3.2%	-12.3%
Improvements Other Than Buildings	715	\$0	\$19,298	\$205	\$25,184	NA	12169.8%
Certified Salaries	110	\$33,110	\$21,196	\$30,747	\$24,999	-6.8%	-18.7%
Miscellaneous Objects	876 - 899	\$3,500	\$15,216	\$2,000	\$3,000	-3.8%	50.0%
Social Security Noncertified	211	\$0	\$645	\$654	\$2,764	NA	322.4%
Dues and Fees	810	\$0	\$649	\$8,903	\$2,200	NA	-75.3%
Teacher Retirement Fund, After 7-1-95	216	\$0	\$0	\$0	\$1,797	NA	NA
Bank Service Charges	871	\$2,350	\$285,350	\$2,750	\$1,750	-7.1%	-36.4%
Social Security Certified	212	\$0	\$0	\$0	\$1,309	NA	NA
Operational Supplies	611	\$0	\$1,541	\$1,061	\$316	NA	-70.3%
Redemption of Principal	831	\$119,361	\$0	\$0	\$0	-100.0%	NA
Interest	832	\$5,708	\$0	\$0	\$0	-100.0%	NA
Other Professional and Technical Services	319	\$0	\$0	\$21,979	\$0	NA	-100.0%
Non Operational Total		\$1,516,398	\$1,349,918	\$2,715,592	\$1,569,902	0.9%	-42.2%

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Rossville Con School District (1180)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Grand Total		\$9,461,228	\$9,274,570	\$10,008,068	\$9,088,090	-1.0%	-9.2%